

M023/003

BRUSHRESOURCES

A Brush Engineered Materials Inc. Company

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DEC 14 2005

DIV. OF OIL, GAS & MINING

Brush Resources Inc
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December 9, 2005

Ms. Susan M. White
Minerals Regulatory Program Coordinator
Utah Division of Oil Gas and Mining
P.O. Box 145801
Salt Lake City, Utah 84114-5801

RE: Division Comments on Second Review of Brush Resources Inc.'s NOI Amendment
for Topaz Mine, Juab County, Utah; M/023/003

Dear Ms. White:

Thank you for your letter of November 18 and the accompanying comments. Brush Resources, Inc. (BRI) has not completed its review of these comments in detail; however we expect to do so by early January 2006. Many of the Division's comments require relatively simple corrections or explanations on BRI's part. There are a couple of comments for which we may need further clarification before we can respond; we will attempt to get this clarification from the Division before the end of this month.

Thank you again for your letter.

Sincerely,



Alex Boulton
President